

LOWENSTEIN SANDLER PC

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*Attorneys for the Irrevocable Charitable
Remainder Trust of Yale Fishman*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

In re:

BERNARD L. MADOFF,

Debtor.

Adv. Pro. No. 08-01789 (BRL)

SIPA Liquidation

(Substantively Consolidated)

CERTIFICATION OF SERVICE

I, Nicole Stefanelli, pursuant to 28 U.S.C. § 1746, certify as follows:

1. I am an associate with the law firm of Lowenstein Sandler PC, Attorneys for the Irrevocable Charitable Remainder Trust of Yale Fishman.

2. On May 25, 2010, I caused a true and correct copy of the Objection to Trustee's Determination of Claim of the Irrevocable Charitable Remainder Trust of Yale Fishman to be filed electronically with the Court and served upon the parties in this action who receive electronic service through CM/ECF, and by First Class Mail upon:

Irving H. Picard, Trustee
Baker & Hostetler LLP
45 Rockefeller Plaza
New York, NY 10111

David J. Sheehan, Esq.
Baker & Hostetler LLP
45 Rockefeller Plaza
New York, NY 10111

I certify that the foregoing statements made by me are true and correct to the best of my knowledge and belief. If any statement made by me is willfully false, I understand I am subject to the penalty of perjury.

Dated: May 25, 2010

/s/ Nicole Stefanelli
Nicole Stefanelli